## REMARKS/ARGUMENTS

Claims 19-36 and 46-75 are pending in this application. Claims 19-36 have been rejected, and claims 46-75 have been withdrawn by Examiner. Claims 19-21, 24, 28-30, and 36 have been amended to clarify the invention claimed therein. For at least the reasons stated below, Applicant asserts that all claims are in condition for allowance.

## CLAIM REJECTIONS UNDER 35 U.S.C. § 101

Claims 28-36 have been rejected under 35 U.S.C. § 101 for allegedly being directed to non-statutory subject matter. Examiner, citing *In re Warmerdam*, asserts that "[t]he claims do not produce a useful, concrete, tangible result...because the claims do not produce anything but merely recite code segments that may, in the future, do something." 33 F.3d 1354, 31 U.S.P.Q.2d 1754 (Fed.Cir.1994). Applicant respectfully disagrees with this assessment and request that Examiner's § 101 rejections be withdrawn.

Claims 28-36 are directed towards "[a] computer program embodied on a computer readable medium..." (emphasis added). A computer readable medium is clearly concrete and tangible. Moreover, the various code segments recited in claims 28-36 plainly describe functional descriptive material, as opposed to nonfunctional material such as "music, literary works and a compilation or mere arrangement of data." *See* MPEP § 2106, p. 2100-11.

When such functional descriptive material is embodied on a computer readable medium, it constitutes statutory subject matter. *See In re Beauregard*, 53 F.3d 1584, 35 U.S.P.Q.2d 1383 (Fed.Cir.1995) (describing that "...[c]omputer programs embodied in a tangible medium, such as floppy diskettes, are patentable subject matter under 35 U.S.C. Section 101 and must be examined under 35 U.S.C. Sections 102 and 103."). Furthermore, as described in MPEP § 2106, p. 2100-12:

> When functional descriptive material is recorded on some computer-readable medium it becomes structurally and functionally interrelated to the medium and will be statutory in most cases since use of technology permits the function of the descriptive material to be realized. Compare *In re Lowry*, 32 F.3d 1579, 1583-84, 32 USPQ2d 1031, 1035 (Fed. Cir. 1994) (claim to data structure stored on a computer readable medium that increases computer efficiency held statutory) and *Warmerdam*, 33 F.3d at 1360-61, 31 USPQ2d at 1759 (claim to computer having a specific data structure stored in memory held statutory product-by-process claim) with *Warmerdam*, 33 F.3d at 1361, 31 USPQ2d at 1760 (claim to a data structure per se held nonstatutory).

The recited code segments of claims 28-36 clearly include functional computer instructions and are more than mere data structures.

As to producing a "useful, concrete, tangible result," Applicants assert that such requirement is clearly met by claims 28-36, which are directed towards functional instructions on a <u>computer readable medium</u>. Further, the "useful, concrete, tangible result" requirement is pertinent to either method claims, *see Warmerdam*, or to product claims that are otherwise a "disembodied mathematical concept which may be characterized as an 'abstract idea'..." (*see* MPEP § 2106, p. 2100-15). Applicant submits that neither of these scenarios are applicable with respect to claims 28-36 in view of foregoing discussion.

## CLAIM REJECTIONS UNDER 35 U.S.C. § 112, ¶2

Claims 28-36 have been rejected under 35 U.S.C. § 112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention. Specifically, Examiner asserts that "[t]he claims are replete with errors. Some examples follow: ... Code segments by themselves do not perform any tasks. See the §101 rejection above." Applicants respectfully disagree.

As previously described, claims 28-26 recite "[a] computer program <u>embodied on a computer readable medium</u>..." As such, these claims are directed towards an apparatus, product, or article rather than a method or process. Accordingly, there is no requirement for the various code segment elements of these claims to "perform any tasks." Although code segments typically provide instructions that, when read by a computer or other machine, cause the computer or machine to perform certain tasks, the computer instructions embodied on a computer-readable medium do not themselves perform tasks. However, as noted above, "...[c]omputer programs embodied in a tangible medium, such as floppy diskettes, are patentable subject matter...," *see In re Beauregard*, and the code segments recited in claims 28-36 are proper for claims directed towards a computer readable medium in accordance with MPEP § 2106.

For at least these reasons, Applicant respectfully requests that Examiner's § 112 rejections be withdrawn.

## LEXICOGRAPHY

Regarding Examiner's discussion of the lexicography of the present application, Applicant respectfully asserts that nowhere in the Rules nor the MPEP is Applicant required to declare an intention to become his or her own lexicographer. Rather, MPEP § 2111.01 merely requires that "any special meaning must be sufficiently clear in the specification that any departure from common usage would be so understood by a person of experience in the field of the invention." (internal

citations omitted). Accordingly, Applicant believes that a demand for a declaration to be one's own lexicographer is inappropriate. However, Applicant maintains that "[t]he meaning of every term used in any of the claims [is] apparent from the descriptive portion of the specification with clear disclosure as to its import..." in accordance with MPEP § 608.01(o). Further, Applicant respectfully asserts that "[w]ords in [the] claims are given their ordinary meaning in the usage of the field of the invention, unless the text of the patent makes clear that a word was used with a special meaning." MPEP § 2111.01.

As to the definitions adopted by examiner for various terms, Applicant does not acquiesce to these explicit definitions. For example, "client" is defined by Examiner as being limited to a computer on a <u>local area network or Internet</u>, whereas "server" is defined as a computer on any network. Applicant does not agree that a "client" is limited to a certain type of network to which a "server" is not. The forgoing comments notwithstanding and in light of the arguments below, Applicant believes that examination of this application may proceed without adopting specific definitions at this time.

## CLAIM REJECTIONS UNDER 35 U.S.C. § 103

Claims 19-36 have been rejected under 35 U.S.C. § 103(a) as being unpatentable over TurboTax Deluxe ("TurboTax"). The cited references, each alone or in combination, do not teach or suggest all the claim limitations as required by MPEP § 2143. Therefore, this rejection is inappropriate and Applicant respectfully requests that Examiner withdraw the § 103 rejection.

The present invention generally provides for a method for tax form submittal verification comprising:

maintaining an electronically stored profile for a user in a customer database, wherein the profile identifies a tax form the user is expected to file, and wherein the customer database is in communication with a taxpayer server via a network;

prompting the user, on a client computer, for additional tax-related data, wherein the additional tax-related data is not included in the profile, and wherein the additional tax-related data is required for completing the tax form the user is expected to file;

receiving on the taxpayer server the additional tax-related data from the user;

electronically completing a tax form, wherein completing the tax form includes automatically filling out the tax form based on the profile and the additional tax-related data;

filing the tax form with a government entity, wherein the tax form is electronically transmitted from the taxpayer server to the government entity across the network;

electronically storing a record of the tax form in a government database of the government entity, wherein the record represents an indication that the tax form has been submitted;

> receiving from the user a request for the record of the tax form utilizing the network, wherein the request is transmitted across the network from the client computer to the government entity;
>
> authenticating an identity of the user utilizing the network, wherein the identity is authenticated by requesting a password and a digital certificate from the user and validating the password and the digital certificates as belonging to the user; and
>
> sending the record of the tax form to the user across the network to the client computer upon the successful authentication of the identity of the user.

Because the *TurboTax* reference does not teach or suggest every element of every claim, Applicant respectfully requests that Examiner's § 103 rejections be withdrawn.

(a)     The Reference Fails to Teach or Suggest Maintaining a User Profile on a Customer Database

The present claimed invention as amended recites, "maintaining an electronically stored profile for a user in a customer database, wherein the profile identifies a tax form the user is expected to file..." Moreover, the customer database that stores the user profile communicates with a taxpayer server, both of which are distinct from the client computer with which the user interfaces. *TurboTax* fails to teach or suggest this limitation.

The *TurboTax* reference, in contrast, describes the "EasyStep Method," wherein the TurboTax software "interviews" the user and collects personal and financial information. *See, TurboTax*, pp. 26-28. Once the TurboTax software prepares a tax return, the return may be "transmitted by modem via a secure Internet connection to Intuit's Electronic Filing Center, where it is converted to a standardized format, and then transferred to the IRS." *See, TurboTax*, p. 38. There is no description in *TurboTax*, however, that the TurboTax software ever generates a user profile nor that the software ever stores a user profile on a customer database that is distinct from the client computer. Indeed, *TurboTax* only describes transmitting a tax return to an electronic filing center; the tax return or form is distinct from a user profile as evidenced by the fact that they are claimed as distinct elements in the present invention.

For at least these reasons, the cited reference fails to teach or suggest every element of claims 19-36, and Applicant respectfully requests that Examiner's § 103 rejections be withdrawn.

(b)     The Reference Fails to Teach or Suggest Receiving a Record of a Tax Form Across a Network in Response to a User Request for the Record

The present claimed invention as amended recites, "receiving from the user a request for the record of the tax form utilizing the network" and "sending the record of the tax form to the user across the network to the client computer," where "the record represents an indication that the tax

form has been submitted." Specifically, the verification process of the present claimed invention includes requesting and receiving across a network a record of a tax form, where the record is distinct from the actually filed tax form. *TurboTax* fails to teach or suggest this limitation.

As previously described, the *TurboTax* reference discloses software that transmits a tax return over the Internet to Intuit's Electronic Filing Center, where the tax return is then transferred to the IRS. However, nowhere does *TurboTax* teach the claimed verification process that includes requesting from a government entity a record of a tax form across a network and receiving on a client computer the record of a tax form across the network, where the record is distinct from the actually filed tax form. Indeed, nowhere does the *TurboTax* reference disclose any verification process of this nature at all; although *TurboTax* describes an automatic "IRS electronic acknowledgement" of filing a tax return, *see* p. 39, the reference does not describe receiving the record of a tax form on a client computer across the network in response to a user request for the record of the tax form as claimed.

For these additional reasons, the cited reference fails to teach or suggest every element of claims 19-36, and Applicant respectfully requests that Examiner's § 103 rejections be withdrawn.

(c)     The Reference Fails to Teach or Suggest Completing a Tax Form based on a User Profile and Additional Tax-Related Data

The present claimed invention as amended recites, "electronically completing a tax form, wherein completing the tax form includes automatically filling out the tax form based on the profile and the additional tax-related data." Specifically, the present invention claims completing the tax form using both the tax-related data for which the user is prompted on the client computer and the user profile that is stored on a customer database, which is distinct from the user computer. Moreover, the present claimed invention includes prompting the user for the "additional tax-related data [that] is not included in the profile" but which is anticipated being "required for completing the tax form the user is expected to file." *TurboTax* fails to teach or suggest this limitation.
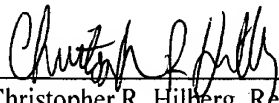
As previously described, the *TurboTax* reference discloses software that collects personal and financial information and prepares a tax return based thereon. However, the reference fails to teach or suggest preparing a tax form based on two sources: a user profile on a customer database and tax-related data that is collected from the user on a client computer. Moreover, the reference does not teach or suggest prompting the user for additional tax-related data that is not included in the user profile but which is anticipated being necessary for completing the tax form as claimed.

For these additional reasons, the cited reference fails to teach or suggest every element of claims 19-36, and Applicant respectfully requests that Examiner's § 103 rejections be withdrawn.

## CONCLUSION

Applicant submits that all pending claims are allowable and respectfully requests that a Notice of Allowance be issued in this case. In the event a telephone conversation would expedite the prosecution of this application, the Examiner may reach the undersigned at (612) 607-7386. If any fees are due in connection with the filing of this paper, then the Commissioner is authorized to charge such fees including fees for any extension of time, to Deposit Account No. 50-1901 (Reference 60021-356001).

Respectfully submitted,

By _____

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